

Tax Information

You are required to collect sales tax on your Massachusetts sales. As to out-of-state sales and deliveries, if you are obligated by an agreement to deliver the property to your customer outside Massachusetts (whether by interstate carrier or in your own vehicle), the sale is exempt from Massachusetts sales tax. For further information, see the Out-of-State Sales and Deliveries Regulation. As to your obligation to any other state, you must contact that state directly. You may access the Out-of-State Sales and Deliveries Regulation at:

[http://www.mass.gov/?pageID=dorterminal&L=6&L0=Home&L1=Businesses&L2=Help+%26+Resources&L3=Legal+Library&L4=Regulations+\(CMRs\)&L5=64H.00%3a+Sales+and+Use+Tax&sid=Ador&b=terminalcontent&f=dor_rul_reg_reg_830_cmr_64h_6_7&csid=Ador](http://www.mass.gov/?pageID=dorterminal&L=6&L0=Home&L1=Businesses&L2=Help+%26+Resources&L3=Legal+Library&L4=Regulations+(CMRs)&L5=64H.00%3a+Sales+and+Use+Tax&sid=Ador&b=terminalcontent&f=dor_rul_reg_reg_830_cmr_64h_6_7&csid=Ador)

Both Massachusetts and out-of-state vendors participating at a Massachusetts craft fair/artisan expo are required to register with the Massachusetts Department of Revenue, collect and remit sales tax on their Massachusetts sales.